

## Amendments to the Specification:

Please amend paragraph [0002] as follows:

[0002] Planar, vertical, high-voltage, power MOSFETs are typically constructed using ~~N-on-N+~~ N- epitaxial layer on a N+ substrates . Such a device 10 is shown in Fig. 1. Device 10 includes an ~~N-N+~~ N- substrate 12 on which an ~~N+N-~~ N- epitaxial layer is grown. The source and gate components 16 of the device 10 are then constructed on the epitaxial layer 14. In such devices, it is desirable to reduce the on-resistance of the device while maintaining the breakdown voltage at a reasonable level. The on-resistance of the device is a function of the voltage rating of the material that forms the epitaxial layer, such that a higher voltage rating results in a higher on-resistance for the device, as shown in Fig. 2. Since the voltage rating is a function of the doping density and the thickness of the epitaxial layer, for a given doping density, the thickness of the epitaxial layer can be manipulated to vary the on-resistance of the device.